

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue and Expenditure Division

Notification

5/9/2004-Fin (R&C)

In exercise of the powers conferred by sub-sections (1), (2) and (3) of section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) and all other powers enabling it in this behalf, the Government of Goa, hereby makes the following rules so as to further amend the Goa Sales Tax Rules, 1964, as follows, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Sales Tax (Amendment) Rules, 2004.

(2) They shall come into force at once.

2. *Amendment of rule 2.*— In rule 2 of the Goa Sales Tax Rules, 1964 (hereinafter called the 'principal Rules'), in clause (c),—

(i) in the first proviso, after the words "shall be" and before the words "the Sales Tax Officer", the words "the Assistant Commissioner of Sales Tax or" shall be inserted.

(ii) for the existing second proviso, the following proviso shall be substituted, namely:—

"Provided further that the Assistant Commissioner of Sales Tax/Sales Tax Officer/Assistant Sales Tax Officer posted in the office of the Commissioner of Sales Tax, shall be the

Appropriate Assessing Authority in respect of such dealers and for such purposes including registration, assessment, re-assessment, recovery, enforcement, etc., as the Commissioner may, by a special or general order, specify."

3. *Insertion of new rule 17A.*— After rule 17 of the principal Rules, the following new rule shall be inserted, namely:—

"17 A. *Details in the Form.*— Any Form appended to the notification issued under section 10A of the Act, may cover more than one transaction of the purchases, if such purchases are made within a quarter of the year, and their details, namely, serial numbers of cash memos/bills, their dates and amounts of purchases, are shown in the Form under the signature of the purchasing dealer."

4. *Amendment of rule 28.*— In rule 28 of the principal Rules,—

(i) in sub-rule (1), for the words "twenty five thousand rupees", the words "fifty thousand rupees" shall be substituted;

(ii) for sub-rule (2), the following sub-rule shall be substituted, namely:—

"(2) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds fifty thousand rupees, the Appropriate Assessing Authority shall obtain the sanction of the Assistant Commissioner of Sales Tax. If the amount of such refund exceeds rupees three lakhs, the Assistant

Commissioner shall obtain the approval of the Commissioner of Sales Tax before proceeding to sanction such refund. For the said purchase, the Appropriate Assessing Authority shall submit the records of the case of the dealer, which has originated the refund stating full facts of the case. He will also inform if any adjustment is necessary towards the recovery of any amount due from the dealer. On receipt of the sanction order from the Assistant Commissioner of Sales Tax, the Appropriate Assessing Authority shall refund forthwith to the dealer the amount as sanctioned by the order of the Assistant Commissioner of Sales Tax and the refund shall be made in the same manner as it is provided in sub-rule (1) in respect of refunds of amounts not exceeding fifty thousand rupees."

(iii) in sub-rule (3), for the words "Additional Commissioner of Sales Tax", wherever they occur, the words "Assistant Commissioner of Sales Tax" shall be substituted.

5. *Amendment of rule 32.*— For rule 32 of the principal Rules, the following rule shall be substituted, namely:—

"32. *To whom appeal should be made.*— An appeal against an order of assessment or re-assessment passed by an Appropriate Assessing Authority shall lie to the Assistant Commissioner of Sales Tax (hereinafter referred to as "Appellate Authority") except against an order passed by the Assistant Commissioner of Sales Tax, in which case, the appeal shall lie to the Additional Commissioner of Sales Tax (hereinafter referred to as "Appellate Authority") and a second appeal against an order passed in appeal shall lie to the Tribunal."

6. *Amendment of rule 60.*— In rule 60 of the principal Rules, in sub-rule (1), in clauses (viii) and (ix), for the words "one crore", the words "five crores" shall be substituted.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. Exp.).

Panaji, 6th September, 2004.

Department of Law and Judiciary

Legal Affairs Division

Notification

7/21/2004-LA

The Goa Sales Tax (Amendment) Act, 2004 (Goa Act 23 of 2004), which has been passed by the Legislative Assembly of Goa on 2-8-2004 and assented to by the Governor of Goa on 8-9-2004, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 9th September, 2004.

The Goa Sales Tax (Amendment) Act, 2004

(Goa Act 23 of 2004) [8-9-2004]

AN

ACT

further to amend the Goa Sales Tax Act, 1964.

BE it enacted by the Legislative Assembly of Goa in the Fifty-fifth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 2004.

(2) It shall come into force at once.

2. *Amendment of section 7A.*— In section 7A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"),

(i) in sub-section (1), for the words "fifteen crores", the words "three crores" shall be substituted;

(ii) after sub-section (1), the following proviso shall be inserted, namely:—

"Provided that, in calculating the additional tax payable by the dealer, the tax payable under this Act in respect of sales of declared goods specified under section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall not be taken into consideration."

3. *Amendment of section 15B.*— In section 15B of the principal Act, (i) in sub-section (1), for the word "individual", the word "industrial" shall be substituted;

(ii) in sub-section (2), after the expression "Government Treasury" and before the expression "by the said employer", the expression "in such manner as may be prescribed", shall be inserted;

(iii) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Any such employer making such deduction under sub-section (1) shall, in respect of every quarter in which such deduction is made, send to the prescribed authority the receipt from Government Treasury showing the payment of such amount deducted alongwith a statement in the prescribed form containing details of the Works Contract under execution and tax deducted thereon, within the prescribed time, and shall furnish a certificate in the prescribed form to the dealer specifying the amount so deducted and such other particulars as may be prescribed."

(iv) in sub-section (5), for the expression "2% per month or part thereof on the amount due and deductible", the expression "15% per annum" shall be substituted;

(v) the existing provision of sub-section (6) shall be numbered as clause (a) of sub-section (6) and after clause (a) as so numbered, the following clause shall be inserted, namely:—

"(b) Subject to the conditions and the circumstances as may be prescribed, the Commissioner may certify on an application made by any registered dealer that no deduction or deduction at such lower rate as he may decide shall be made in respect of such registered dealer."

Secretariat Annexe,
Panaji-Goa.

L. S. SHETTY,
Secretary to the Govt. of Goa,
Law, Judiciary and Legislative
Affairs Department.

Dated: 9th September, 2004.